

**AMENDMENTS TO THE CLAIMS:**

The following listing of claims replaces all prior listings, and all prior versions, of claims in the application.

**LISTING OF CLAIMS:**

1. (Currently amended) A decorative material comprising at least a substrate, a ~~low-luster~~ pattern ink layer partially formed on the substrate, and a surface protective layer which is present on and in direct contact~~contacted~~ with the ~~low-luster~~ pattern ink layer so as to cover a whole surface including both a region where the ~~low-luster~~ pattern ink layer is formed and a region where no ~~low-luster~~ pattern ink layer is formed, wherein the surface protective layer is formed by crosslinking and curing an ionizing radiation-curable resin composition, and provided therein with a first~~low-gloss~~ region which is located in a portion just above the ~~low-luster~~ pattern ink layer and in the vicinity of the portion, and with a second region, the first region having a lower gloss than the second region, the pattern ink layer serving to generate a difference in gloss between the first and second regions, the first region being~~and~~ visually recognized as a concave portion.

2. (Currently amended) A decorative material comprising at least a substrate, a ~~low-luster~~ pattern ink layer partially formed on the substrate, and a surface protective layer which is present on and in direct contact~~contacted~~ with the ~~low-luster~~ pattern ink layer so as to cover a whole surface including both a region where the ~~low-luster~~ pattern ink layer is formed and a region where no ~~low-luster~~ pattern ink layer is

formed, the pattern ink layer serving to generate a difference in gloss between the region where the pattern ink layer is formed and the region where no pattern ink layer is formed, wherein the surface protective layer is formed by crosslinking and curing an ionizing radiation-curable resin composition, and a ~~low-luster~~ pattern ink forming the ~~low-luster~~ pattern ink layer contains a non-crosslinked urethane resin as a binder and the ionizing radiation-curable resin composition contains a (meth)acrylate monomer.

3. (Currently amended) The decorative material according to claim 2, wherein the ~~low-luster~~ pattern ink forming the ~~low-luster~~ pattern ink layer contains the non-crosslinked urethane resin and an unsaturated polyester resin as a binder.

4. (Previously presented) The decorative material according to claim 2, wherein the ionizing radiation-curable resin composition contains a (meth)acrylate monomer solely.

5. (Currently amended) The decorative material according to claim 1, wherein the ~~low-luster~~ pattern ink forming the ~~low-luster~~ pattern ink layer has an uneven thickness.

6. (Currently amended) The decorative material according to claim 5, wherein the ~~low-luster~~ pattern ink layer has a first thick film region ~~having a relatively large thickness~~ and a second thin film region having a relatively small thickness as

compared to the thickness of the first film region, and a portion just above and in the vicinity of the ~~first~~<sup>thick</sup> film region is a first sub-region~~the low-gloss region having a relatively low gloss~~, whereas a portion just above and in the vicinity of the ~~second~~<sup>thin</sup> film region is a second sub-region~~the low-gloss region having a relatively high gloss~~ as compared to that of the first sub-region.

7. (Currently amended) The decorative material according to claim 1, wherein the surface protective layer contains fine particles, and an average particle size of the fine particles is close to a plus-side value of a maximum thickness of the surface protective layer located just above the ~~low-luster~~ pattern ink layer.

8. (Original) The decorative material according to claim 7, wherein a coefficient of variation (CV value) of a particle size distribution of the fine particles which is represented by the formula: [(standard deviation of particle size/average particle size) x 100] is 30% or lower.

9. (Currently amended) The decorative material according to claim 7, wherein the fine particles satisfy a relationship represented by the following formula (I):

$$1.05 \times t_M \leq d_A \leq t_G \quad (I)$$

wherein  $d_A$  is an average particle size of the fine particles;  $t_M$  is a maximum thickness of the surface protective layer located just above the ~~low-luster~~ pattern ink layer; and  $t_G$  is

a thickness of the surface protective layer located in a region where no ~~low-luster~~ pattern ink layer is formed.

10. (Previously presented) The decorative material according to claim 7, wherein the surface protective layer contains the fine particles in an amount of 2 to 20% by mass.

11. (Currently amended) The decorative material according to claim 1, wherein the surface protective layer is formed by crosslinking and curing the ionizing radiation-curable resin composition containing an ethylene oxide-  
modified~~ethylene oxide-modified~~ polymerizable compound, and contains particles of baked kaolin.

12. (Currently amended) The decorative material according to claim 1, wherein the ~~low-luster~~ pattern ink forming the ~~low-luster~~ pattern ink layer contains an extender pigment.

13. (Previously presented) The decorative material according to claim 1, wherein the ionizing radiation-curable resin composition is an electron beam-curable resin composition.

14. (Currently amended) The decorative material according to claim 1, wherein a surface of the surface protective layer located above the ~~first low-gloss~~ region has a convex shape.

15. (Currently amended) The decorative material according to claim 1, further comprising a penetration-preventing layer formed between the substrate and the ~~low-luster~~ pattern ink layer.

16. (Original) The decorative material according to claim 15, wherein the substrate is a penetrable substrate.

17. (Currently amended) The decorative material according to claim 1, wherein a colored layer, a pattern layer and the penetration-preventing layer are successively laminated on the substrate, and the ~~low-luster~~ pattern ink layer as well as the surface protective layer which is present on and in direct contact ~~contacted~~ with the ~~low-luster~~ pattern ink layer so as to cover a whole surface including both the ~~a~~ region where the ~~low-luster~~ pattern ink layer is formed and the ~~a~~ region where no ~~low-luster~~ pattern ink layer is formed, are successively formed on the laminated layers.

18. (Currently amended) The decorative material according to claim 17, wherein the pattern layer has a woodgrain pattern, and the ~~low-luster~~ pattern ink layer

forms a ~~low-gloss~~ region corresponding to vessels ~~a vessel~~ portion of the woodgrain pattern.

19. (Previously presented) A decorative plate comprising a substrate plate and the decorative material as defined in claim 1 which is attached onto the substrate plate.

20. (Currently amended) The decorative material according to claim 2, wherein the ~~low-luster~~ pattern ink forming the ~~low-luster~~ pattern ink layer has an uneven thickness.

21. (Currently amended) The decorative material according to claim 2, wherein the surface protective layer contains fine particles, and an average particle size of the fine particles is close to a plus-side value of a maximum thickness of the surface protective layer located just above the ~~low-luster~~ pattern ink layer.

22. (Currently amended) The decorative material according to claim 2, wherein the surface protective layer is formed by crosslinking and curing the ionizing radiation-curable resin composition containing an ethylene oxide-  
modified ~~ethylene oxide-~~ modified polymerizable compound, and contains particles of baked kaolin.

23. (Currently amended) The decorative material according to claim 2, wherein the ~~low-luster~~ pattern ink forming the ~~low-luster~~ pattern ink layer contains an extender pigment.

24. (Previously presented) The decorative material according to claim 2, wherein the ionizing radiation-curable resin composition is an electron beam-curable resin composition.

25. (Currently amended) The decorative material according to claim 2, wherein a surface of the surface protective layer located above the pattern ink layer~~low-gloss region~~ has a convex shape.

26. (Currently amended) The decorative material according to claim 2, further comprising a penetration-preventing layer formed between the substrate and the ~~low-luster~~ pattern ink layer.

27. (Currently amended) The decorative material according to claim 2, wherein a colored layer, a pattern layer and the penetration-preventing layer are successively laminated on the substrate, and the ~~low-luster~~ pattern ink layer as well as the surface protective layer which is present on and in direct contact~~contacted~~ with the low-luster pattern ink layer so as to cover a whole surface including both the region

where the ~~low-luster~~ pattern ink layer is formed and the region where no ~~low-luster~~ pattern ink layer is formed, are successively formed on the laminated layers.

28. (Previously presented) A decorative plate comprising a substrate plate and the decorative material as defined in to claim 2 which is attached onto the substrate plate.